**BY E-MAIL / COURIER**

**File No.155/2023-Opinion**

28.09.2023

M/s. J.K. Fenner (India) Limited,

Khivraj Complex II, 5th Floor,

480, Anna Salai, Nandanam,

Chennai – 600 035.

Attn.: Mr. Arun .R <arun.r@jkfenner.com>

Sir,

**Sub.: Classification of various parts.**

1. This is in continuation of our opinion given under even reference earlier and subsequent to the clarifications provided by you in your mails sent on 08.09.2023 and 26.09.2023.

2. It is confirmed by you that the following three fabrics are dipped fabrics and RFL coated fabrics.

i. T0717 fabric - It is HNBR coated / dipped fabric.

ii. P/C Nylon woven Fabric JA302 – RFL coated fabric.

iii. Wide angle fabric Polyester/cotton – RFL coated fabric.

3. It is seen that for Nylon woven fabric the supplier has indicated the classification under heading 5906 9990 as “Rubberised Textile Fabrics”. In such a case, the above fabric and also Wide angle fabric Polyester/cotton – RFL coated fabric, both will fall under heading 5906 9990. In this connection, you can verify the classification which you have adopted in the bills of entry.

4. It is also confirmed that T0717 fabric also is basically Nitrile rubber coated fabric. In such a case, this also will fall under heading 5906 9990. In case, you change the classification, customs may like to test the fabrics and subject to confirmation by test, the above classifications may be approved by customs.

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5. If the coating is by any other material, then, appropriate classification should be under heading 5907.

6. With regard to Timing Belt, Poly – V Belt and PU Belt, the classification of Timing Belt for which the material composition is indicated as ‘HNBR’ and Poly – V Belt for which the material is indicated as ‘EPDM’, both will fall under heading 4010 of the Schedule to the Customs Tariff as “Rubber Conveyor or Transmission Belts”. PU Belt is reported to be made of Polyurethane in which case, it will fall under heading 3926 9099.

7. We are attaching our final bill towards fees for providing classification for various items in terms of our opinion dated 07.09.2023 and the present opinion. Kindly arrange for payment of the bill. I have reduced the bill to a consolidated amount, though we have indicated the fees for classification as per item/product basis.

Yours faithfully,

**S. MURUGAPPAN**

sm/ss

**Disclaimer:-** The above opinion is provided based on the information and documents made available to us by the queriest and further based on the laws and rules prevalent as on date and the understanding of such provisions by the author and is meant for the private use of the person to whom it is provided without assuming any liability for any consequential action taken based on the views expressed here.